STATE OF CALIFORNIA

BUSINESS, TRANSPORTATION AND HOUSING AGENCY DEPARTMENT OF CORPORATIONS

TO: Hudson Golland Corporation
Permitmasters, Inc.
Dianna Kaye Rogers-Wirtjes, also known as D. Kaye Rogers
Mary Ellen Lyons
10660 Quail Springs Road, #834
San Juan Capistrano
California 92693

The Michaelian Development Corporation 1901 Newport Blvd., Ste. 350 Costa Mesa, California 92607

DESIST AND REFRAIN ORDER

(For violations of section 25110 and 25401 of the Corporations Code)

The California Corporations Commissioner finds that:

- 1. At all relevant times, Hudson Golland Corporation (Hudson) is, and was, a California Corporation, with its principal place of business located at 10660 Quail Springs Road, #834 San Juan Capistrano, California, 92693. Hudson purportedly engages in the business of commercial and residential real estate development and project management.
- 2. At all relevant times, Permitmasters, Inc., (Permitmasters) is, and was, a California corporation, with its principal place of business located at 10660 Quail Springs Road, #834, San Juan Capistrano, California, 92693. Permitmasters conducts business purportedly developing franchisees engaged in providing developer services such as, securing building permits and governmental agency requirements for real estate developers.
- 3. At all relevant times, The Michaelian Development Corporation (Michaelian) is, and was, a Nevada Corporation, with its business address located at 1901 Newport Blvd., Ste. 350, Costa Mesa, California 92607. Michaelian engages in the business of purportedly selling a franchise known as "MyDesignBuild.com."

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California resident.

- 1 4. Dianna Kaye Rogers-Wirtjes, also known as D. Kaye Rogers ("Wirtjes") is, and was, 2 at all relevant times, the president of Hudson and Michaelian. Wirtjes is, and was, at all relevant 3 time, the chief executive officer of Permitmasters. 5. 4 Mary Ellen Lyons ("Lyons") is, and was, at all relevant times, an individual and 5 business associate of Hudson and Michaelian. Lyons is, and was, at all relevant times, the senior vice 6 president operations of Permitmasters. 7 6. Beginning in or about March 2005 and continuing thereafter, Wirtjes and Lyons 8 offered or sold securities in the form of investment contracts in Hudson described as "Capital 9 Contribution Agreement/Joint Venture," ("Agreement") to the general public including at least one
 - 7. Beginning in or about November 2005 and continuing thereafter, Wirtjes and Lyons offered or sold securities in the form of common stock of Permitmasters to the general public, including at least one California resident.
 - 8. Beginning in or about February 2006 and continuing thereafter, Wirtjes and Lyons offered or sold securities in the form of common stock of Michaelian to the general public, including at least one California resident.
 - 9. On or about March 2005, Wirtjes and Lyons offered and sold the Agreement in Hudson to at least one California resident for at least \$50,000. The Agreement Wirtjes and Lyons offered and sold the investor projected a return on investment of 6% to the investor "... as capital contributor to a real estate venture owned and developed by Hudson Golland Corporation..." The Agreement provides that investors would receive the 6% return at the completion of a project, which was anticipated to occur within five to six months from the date of purchase of a property. Specifically, Wirtjes and Lyons inform investors that their capital contributions would be applied in the business of managing and developing real estate projects, including but not limited to, subdividing land and buying properties that would be torn down and replaced with multiple units and thereafter, re-sold to realize profit. Further, the Agreement states:

The capital contributors are not liable for losses and are indemnified by Hudson... Hudson is responsible for all operations of the real estate venture and will be compensated for providing various services... Hudson shall have full, exclusive and

complete authority and discretion in the management and control of the business of the purposes herein stated and shall make all decisions affecting the business of the venture... This is absentee ownership at its best!

- 10. The purpose of the Hudson offering was purportedly to raise funds for use in developing and managing real estate projects in order to realize profits for investors.
- 11. In or about November 2005, Wirtjes and Lyons offered and sold at least 15 shares of stock of Permitmasters to at least one California resident, at \$3,333 per share, raising a total of at least \$50,000. In return for the investment, Wirtjes and Lyons promised the investor that he would receive a stock certificate and 15% equity share in Permitmasters and an annual return of over 30% on his investment.
- 12. The purpose of the investment in Permitmasters was to raise capital funds for use in purportedly developing and selling Permitmasters planned franchise business that according to Wirtjes and Lyons, would provide developer services to real estate developers.
- 13. In or about February 2006, Wirtjes and Lyons offered and sold securities to the investor referenced herein in paragraph 11, at least 15 shares of stock of Michaelian at \$3,333.33 per share raising at least \$50,000. In return for the investment, Wirtjes and Lyons offered the investor a stock certificate, a 15% equity share in Michaelian, and an annual return on investment of over 30%.
- 14. The purpose of the investment in Michaelian was to raise capital to further develop Michaelian planned business of developing and selling a franchise called "MyDesignBuild.com."
- 15. These securities were offered or sold in this state in issuer transactions. The Department of Corporations has not issued a permit or other form of qualification authorizing any person to offer and sell these securities in this state.
- 16. Wirtjes, Lyons, Permitmasters, and Michaelian offered to sell, and sold securities by means of written and oral communications which included untrue statements of material facts and omitted to state material facts necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading. The misrepresentations and omissions include, but are not limited to the following:

- A. That Michaelian was a corporation "... duly formed pursuant to the laws of the State of California..." when in fact Michaelian was not incorporated at all when the offer and sale occurred in February 2006, but subsequently became incorporated in Nevada on April 26, 2006;
- B. That Permitmasters was a suspended corporation at the time the offer and sale occurred.

Based upon the foregoing findings, the California Corporations Commissioner is of the opinion that the investment contracts in Hudson Golland Corporation, described as "Capital Contribution Agreement/Joint Venture" and stocks in Permitmasters, Inc., and The Michaelian Development Corporation, are securities subject to qualification under the California Corporate Securities Law of 1968 and are being or have been offered or sold without being qualified in violation of Corporations Code section 25110. Pursuant to section 25532 of the Corporate Securities Law of 1968, Hudson Golland Corporation, Permitmasters, Inc., The Michaelian Development Corporation, Dianna Kaye Rogers-Wirtjes, also known as D. Kaye Rogers, and Mary Ellen Lyons are hereby ordered to desist and refrain from the further offer or sale in the State of California of securities, including but not limited to investment contracts in Hudson Golland Corporation known as "Capital Contribution Agreement/Joint Venture"; stock in Permitmasters, Inc., and stock in The Michaelian Development Corporation, unless and until qualification has been made under the law or unless exempt. This Order is necessary, in the public interest, for the protection of investors and consistent with the purposes, policies, and provisions of the Corporate Securities Law of 1968.

Further, the California Corporations Commissioner is of the opinion that the securities in the form of stock in Permitmasters, Inc., and stock in The Michaelian Development Corporation, were offered or sold in this state by means of written or oral communications which included an untrue statement of a material fact or omitted to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading, in violation of section 25401 of the Corporate Securities Law of 1968. Pursuant to section 25532 of the Corporate Securities Law of 1968, Permitmasters, Inc., The Michaelian Development Corporation, Dianna Kaye Rogers-Wirtjes, also known as D. Kaye Rogers, And Mary Ellen Lyons are hereby

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	ordered to desist and refrain from offering or selling or buying or offering to buy any security in the
	State of California, including but not limited to securities in the form of stock in Permitmasters, Inc.,
	and The Michaelian Development Corporation by means of any written or oral communication whic
	includes an untrue statement of a material fact or omits to state a material fact necessary in order to
	make the statements made, in the light of the circumstances under which they were made, not
	misleading.
	This Order is necessary, in the public interest, for the protection of investors and consistent
	with the purposes, policies, and provisions of the Corporate Securities Law of 1968.
	Dated: August 6, 2007 Los Angeles, California PRESTON DUFAUCHARD California Corporations Commissioner
	By:
	ALAN S. WEINGER Lead Corporations Counsel
	Enforcement Division